

down with a subpoena, the cost difference is immense, we don't have the enforcement mechanism otherwise. To allow Nebraska residents to have to pay Nebraska taxes, but to allow nonresidents to come here, earn money and then fly home and not pay taxes, is unjust to Nebraska taxpayers. It is also not efficient to go out there and collect our tax from them. Lastly let me say, it should not be the case that a company who does business with a nonresident of Nebraska gets an easier time of it than if they hire somebody from Nebraska to do their work and withhold for them, which is what they'd have to do. Don't favor the nonresident at the expense of the resident. The basic policy is you withhold from income earned in this state an amount necessary to pay the income tax, and then you rebate what you don't need by having the taxpayer file for the refund, basic tax law. Need to cover this area, if we do we can raise \$900,000 more from nonresidents who are not paying their Nebraska taxes. That is a good deal. I urge the adoption of the amendment.

SPEAKER BARRETT: Thank you. And the question is the adoption of the amendment offered by Senator Landis. Those in favor vote aye, opposed nay. Record. Record vote has been requested.

CLERK: (Read record vote as found on page 2599 of the Journal.)
26 ayes, 8 nays, Mr. President.

SPEAKER BARRETT: The amendment is adopted. Senator Landis.

SENATOR LANDIS: (Response inaudible.)

SPEAKER BARRETT: Discussion on the readvancement. Senator Chambers.

SENATOR CHAMBERS: I almost feel the flames of 775 rekindling in my loins. What was it that the Phoenix would do, Senator Johnson? From the ashes would rise the Phoenix. But I'm not going to do that. I'm going to take this opportunity to speak on this bill and what we've been doing here this session. I think that was the most hypocritical vote that this Legislature gave, and I'll tell you why I say it. I listened to Senator Landis talk about the unfairness to the taxpayers of Nebraska, after giving away the state's tax base, 772 is going to cost \$35 million, and Senator Johnson knows it. And when it takes that out of the state's hide who is going to make it up. And then you throw in 773 and 775 and then they do all this talk about how we've got to tax everybody to get \$900,000. That